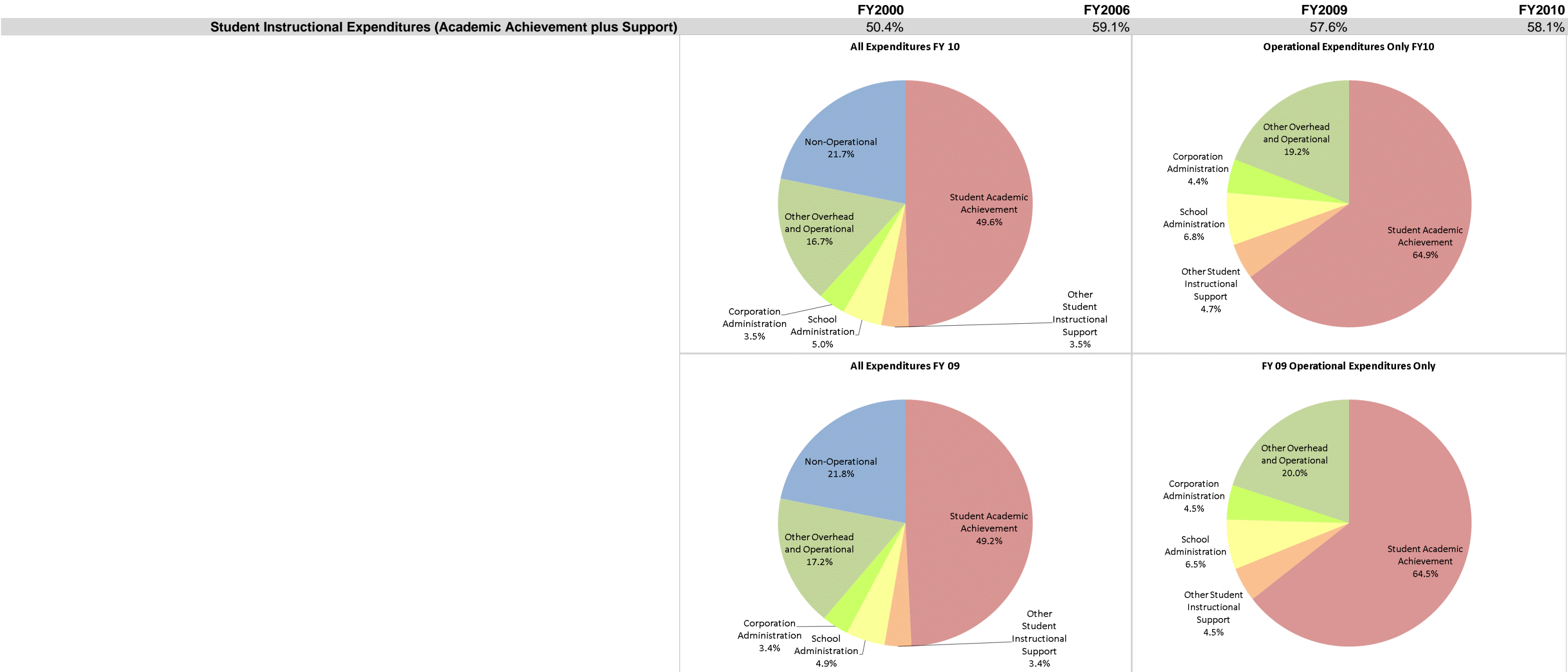


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Frontier School Corporation (8525)

Frontier School Corporation (8525)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$3,132,112	44.0%	\$3,764,455	51.4%	\$4,037,549	49.2%	\$4,079,026	49.6%
Student Instructional Support	\$450,658	6.3%	\$559,646	7.6%	\$684,884	8.4%	\$698,726	8.5%
Overhead and Operational	\$1,185,840	16.7%	\$1,334,043	18.2%	\$1,689,666	20.6%	\$1,661,435	20.2%
Nonoperational	\$2,344,205	33.0%	\$1,663,118	22.7%	\$1,788,922	21.8%	\$1,786,721	21.7%
Grand Total	\$7,112,815		\$7,321,261		\$8,201,022		\$8,225,908	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Frontier School Corporation (8525)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$49,862	\$27,955			-44%
	11100 Regular Programs; Elementary	\$881,435	\$1,143,018	\$1,449,627	\$1,492,837	69%	31%	3%
	11200 Regular Programs; Middle/Junior High	\$439,698	\$150,681	\$0	\$0	-100%	-100%	
	11300 Regular Programs; High School	\$559,543	\$741,837	\$1,178,321	\$1,112,199	99%	50%	-6%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$15,240	\$12,541			-18%
	11410 Vocational Education; Agriculture A	\$52,178	\$53,793	\$72,599	\$105,178	102%	96%	45%
	11450 Vocational Education; Consumer and Homemaking	\$19,351	\$45,793	\$66,270	\$66,825	245%	46%	1%
	11470 Vocational Education; Business Education	\$46,217	\$54,703	\$60,198	\$59,685	29%	9%	-1%
	11490 Vocational Education; Industrial Education B	\$7,097	\$34,133	\$76,942	\$48,319	> 500%	42%	-37%
	12110 Gifted And Talented; Gifted and Talented	\$1,200	\$5,792	\$36,324	\$28,684	> 500%	395%	-21%
	12510 Culturally Different; Communication Disorders	\$48,136	\$60,300	\$47,738	\$49,254	2%	-18%	3%
	12610 Learning Disability	\$199,647	\$398,762	\$558,538	\$507,917	154%	27%	-9%
	12810 Special Education Preschool	\$0	\$0	\$0	\$15,066			
	14100 Summer School Programs; Elementary	\$3,190	\$3,345	\$965	\$7,830	145%	134%	> 500%
	14200 Summer School Programs; Middle/Junior High School	\$3,636	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$17,614	\$9,145	\$14,309	\$5,335	-70%	-42%	-63%
	16100 Remediation Testing	\$25,999	\$16,613	\$23,460	\$35,327	36%	113%	51%
	16200 Preventive Remediation	\$2,752	\$0	\$0	\$0	-100%		
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$5	\$0			-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$30,609	\$19,261	\$11,583	\$12,129	-60%	-37%	5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$56,009	\$53,810	\$64,471	\$46,003	-18%	-15%	-29%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$1,514	\$0	\$0	\$0	-100%		
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$28	\$0	\$0		-100%	
	22110 Improvement of Instruction; Service Area Direction	\$62	\$250	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$31,014	\$13,904	\$32,318	\$71,236	130%	412%	120%
	22130 Improvement of Instruction; Instructional Staff Training	\$944	\$240	\$0	\$0	-100%	-100%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$2,738			
	22220 Library/Media Services; School Library	\$71,956	\$72,370	\$112,751	\$109,806	53%	52%	-3%
	22230 Library/Media Services; Audiovisual	\$2,204	\$1,831	\$1,662	\$2,283	4%	25%	37%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$76,800			
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$41,158	\$0			-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$71,199	\$57,945	\$113,735		60%	96%
	22380 Instruction, Related Technology;Professional Development for Instruction, Focused Technology Per	\$0	\$0	\$955	\$0			-100%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$1,000			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$82,078	\$64,309	\$68,346		-17%	6%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$98,846	\$0	\$0	\$0	-100%		
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$35	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$131,388	\$175,559	\$0	\$0			
Student Academic Achievement Total		\$2,732,273	\$3,208,444	\$4,037,549	\$4,079,026	49%	27%	1%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$98,593	\$148,081	\$225,779	\$233,804	137%	58%	4%
	21240 Guidance Services; Information Services	\$0	\$3,623	\$2,433	\$462		-87%	-81%
	21290 Guidance Services; Other Guidance Services	\$2,522	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$23,987	\$30,271	\$47,122	\$46,899	96%	55%	0%
	21990 Other Support Services, Students; Other Student Services	\$0	\$1,033	\$3,851	\$3,552		244%	-8%
	24100 Office of The Principal	\$261,509	\$259,908	\$405,701	\$414,009	58%	59%	2%
Student Instructional Support Total		\$386,611	\$442,916	\$684,884	\$698,726	81%	58%	2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$11,440	\$31,002	\$67,997	\$67,510	490%	118%	-1%
	23120 Board of Education; Service Area Assistants	\$25,293	\$0	\$0	\$0	-100%		
	23150 Board of Education; Legal Services	\$2,000	\$5,000	\$5,000	\$5,000	150%	0%	0%
	23160 Board of Education; Promotion Expenses	\$2,323	\$1,291	\$4,179	\$564	-76%	-56%	-87%
	23190 Board of Education; Other Governing Body Services	\$3,449	\$2,585	\$1,115	\$2,665	-23%	3%	139%
	23210 Executive Administration; Office of The Superintendent	\$117,768	\$125,751	\$186,049	\$175,155	49%	39%	-6%
	23230 Executive Administration; Staff Relations and Negotiations	\$261	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$7,500	\$6,500	\$0	\$21,514	187%	231%	
	25110 Fiscal Services; Office of The Business Manager	\$15,662	\$17,011	\$0	\$0	-100%	-100%	
	25140 Fiscal Services; Receiving and Disbursing Funds	\$4,008	\$0	\$0	\$0	-100%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Frontier School Corporation (8525)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year	4 Year Increase	1 Year Increase
						Increase		
Student Instructional Category	25150 Fiscal Services; Payroll Services	\$0	\$10,844	\$13,752	\$14,263		32%	4%
	25160 Fiscal Services; Financial Accounting	\$601	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$749	\$1,095	\$922		23%	-16%
	25193 Other Fiscal Services; Printed Forms	\$0	\$720	\$0	\$0		-100%	
	25400 Planning, Research, Development and Evaluation	\$10,384	\$0	\$0	\$0	-100%		
	25600 Public Information Services	\$3,860	\$438	\$473	\$390	-90%		
	25750 Personnel Services; Health Services	\$158	\$1,647	\$1,157	\$577	266%	-65%	-50%
	25950 Other Assessments	\$0	\$358	\$657	\$659		84%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$385,566	\$389,804	\$496,699	\$486,968	26%	25%	-2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,031	\$1,880	\$2,839	\$1,059	-74%	-44%	-63%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$59,079	\$24,646	\$102,570	\$99,522	68%	304%	-3%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$276	\$744	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$113	\$865	\$6,878	\$1,483	> 500%	71%	-78%
	26700 Operation and Maintenance of Plant Services; Insurance	\$22,225	\$41,883	\$31,690	\$32,322	45%	-23%	2%
	27010 Student Transportation; Service Area Direction	\$0	\$3,459	\$3,565	\$1,649		-52%	-54%
	27100 Student Transportation; Vehicle Operation	\$91,268	\$95,083	\$119,914	\$116,898	28%	23%	-3%
	27200 Student Transportation; Monitoring Services	\$4,583	\$0	\$0	\$0	-100%		
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$72,983	\$116,409	\$192,768	\$108,875	49%	-6%	-44%
	27400 Student Transportation; Purchase of School Buses	\$70,000	\$72,000	\$160,525	\$107,272	53%	49%	-33%
	27500 Student Transportation; Insurance on Buses	\$0	\$11,660	\$8,816	\$9,548		-18%	8%
	27700 Student Transportation; Contracted Transportation Services	\$2,287	\$5,247	\$4,214	\$3,719	63%	-29%	-12%
	27910 Student Transportation; Bus Driver Training	\$100	\$0	\$0	\$242	142%		
	31100 Food Services Operations; Service Area Direction	\$2,803	\$2,198	\$1,906	\$2,216	-21%	1%	16%
	31200 Food Services Operations; Food Preparation and Dispensing	\$191,682	\$244,273	\$275,809	\$400,444	109%	64%	45%
	31900 Other Food Services	\$0	\$13	\$0	\$0		-100%	
Overhead and Operational Total		\$1,111,705	\$1,214,059	\$1,689,666	\$1,661,435	49%	37%	-2%
Nonoperational								
Nonoperational	33100 Community Service Operations; Direction of Community Services	\$0	\$20	\$416	\$567		> 500%	36%
	33200 Community Recreation	\$1,800	\$0	\$0	\$0	-100%		
	33300 Civic Services	\$25	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$107,392	\$115,290	\$122,517	\$115,350	7%	0%	-6%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$57,060	\$0	\$141,193	\$0	-100%		-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$112,719	\$18,595	\$26,711	\$38,422	-66%	107%	44%
	45100 Building Acquisition, Construction and Improvements	\$404,997	\$50,930	\$68,689	\$15,691	-96%	-69%	-77%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$202,423	\$202,423	\$202,423		0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$3,250	\$1,970			-39%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$216	\$31,360	\$30,749	\$31,580	> 500%	1%	3%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$2,707	\$863	\$15,793		483%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$100,260	\$62,725	\$133,454	\$185,835	85%	196%	39%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$88,370	\$44,946	\$0	\$1,286	-99%	-97%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$30,000	\$30,000	\$30,000		0%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$10,170	\$7,640	\$6,554		-36%	-14%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$29,276	\$49,968	\$31,250		7%	-37%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,455,500	\$971,000	\$969,049	\$1,109,000	-24%	14%	14%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$815	\$57,549	\$0	\$0	-100%	-100%	
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$1,839	\$0	\$0		-100%	
	60700 Nonprogramed Charges; Scholarships	\$0	\$2,000	\$2,000	\$1,000		-50%	-50%
Nonoperational Total		\$2,329,155	\$1,630,829	\$1,788,922	\$1,786,721	-23%	10%	0%
Prorated By Fund								
Prorated By Fund	26491 2007 Account Code - PERF	\$33,144	\$28,788	\$0	\$0			
	26492 2007 Account Code - Social Security	\$250,821	\$284,744	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$7,882	\$18,481	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$260,935	\$426,647	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$289	\$1,261	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$65,093	\$0	\$0			
Prorated By Fund Total		\$553,071	\$825,014	\$0	\$0			